

Exhibit C

(Brian Harriss's 1500 Word Essay)

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I moved to Alaska from a family farm in the South back in 2007, working for a contracting agency doing engineering work. It didn't take me long to appreciate how nice it was getting to keep a larger portion of what I was paid—the contracting agency paid me on a per diem split for the first 12 months, which meant that a large portion of my pay was treated as per diem, paid tax free, and only a small remainder got 40% whacked from it before I got it.

Though the same accountant who had been preparing my taxes for many years continued to do my annual taxes, I got a notice in late 2010 that I was being audited for my 2009 taxes. After a stressful 3-4 month long process where I had to dig up old records and get contractors to reproduce receipts to justify my deductions, the IRS refused to permit some deductions on repair costs to my rental home that had been vandalized. My accountant vehemently disagreed, but I ended up begrudgingly paying another \$750 in taxes based on the advice of a lawyer who I hired to represent me, otherwise, he said, 'the IRS was going to continue the audit'. Thereafter, I began scrupulously keeping all sorts of receipts and log books to deduct every possible expense I legally could, though this was draining.

Around April of 2011, a newsletter from a businessman mentioned "Cracking the Code: The Fascinating Truth about Taxation in America" which told about a legal way that most Americans don't owe income taxes. Ripe for this information, I began reading the LostHorizons website, and I later bought a copy of the book. I read the book almost completely the first night, and from that August over the next 3-4 months, I spent a significant amount of time researching and confirming information in this book, including reading several parts of the Internal Revenue Code for myself as well as researching case law cited. I learned that the protections provided by the Founders in the Constitution, which prevent the federal government from applying capitations or other direct taxes without apportionment among the several states, are still in force today, despite widespread misunderstandings of the meaning of the Sixteenth Amendment (especially among those in the so-called "tax professional" community). As the descendant of a captain in the Revolutionary War and a strong believer in biblical principles including honesty, integrity, and paying Caesar exactly what truly is Caesar's, I felt obliged to uphold the law and tell the truth about the legal nature of the money I had earned on my next tax returns, instead of participating in the lie.

Thus, for the first time ever, in February of 2012, I filed original income tax forms for 2010 and 2011 which filings were based on a clear understanding of the difference between private-sector earnings and federal "income" from excisable activities.

By April, I received a CP63 notice from the IRS indicating that they were holding my refund from 2011 since they supposedly hadn't received my 2010 Form 1040, though I mailed both of them in the same envelope.

About the same time, I received separate CP72 notices where the IRS claimed my 2011 and later 2010 returns were frivolous. In these form letters, they were obviously attempting to intimidate me and threaten me to change my educated tax returns to say something more to their liking, or they would give me \$5000 penalties. In these letters, they misquoted the Internal Revenue Code to appear to give themselves more authority than is in the Code, hoping to scare me into retracting my honest, educated tax return. However, they never identified what was frivolous about my returns. If lawful governmental authority established by codified laws represents the 'superior authorities' of Romans 13, I realized without a doubt that I was dealing with a renegade agency of dishonest tax clerks who have no inclination to remain in subjection to the 'superior authorities'. A few days later, at the middle of April, I got a notice CP05 dated April 29th that they were holding my 2010 refund until they finished reviewing my tax return.

In early May, I responded to the two CP72 notices asking for clarification and asking the lawful basis of their threatened \$5000 frivolous penalty. A couple of months later, some 'Layne Carver' of the Ogden, UT IRS office replied with another form letter 3175C, where he or she wrongfully addressed me as "Dear Taxpayer" ("taxpayer" is a defined term in the IRC referring to someone who owes a tax under the Code) implying that I am influenced by people who encourage others to violate our nation's tax laws. This letter also made reference to fines, imprisonment, penalties and other threatening language. I didn't see any value responding to this meaningless, inapplicable notice, since the sender was obviously incompetent or uninterested in lawful behavior.

The IRS was quiet for some time. Then, on November 1, I got a Letter 525 from them where they had arbitrarily and capriciously done an informal internal examination (Form 4549) of my 2011 tax return. Their version of the numbers indicated that they had replaced my sworn testimony with the disproven, incorrect W2 and 1099 information returns that I had properly rebutted so they could imply that I owed them an additional \$20,000. I responded again, correcting their faulty audit where they improperly substituted my sworn testimony with already-proven-incorrect numbers from erroneous information returns. I also received a notice CP15 dated November 18 that they were applying a \$5000 civil penalty to my 2011 tax return.

Then, toward the end of November, I received a most pleasant notice CP21B in the mail that if I hadn't already received it, I would be getting a refund check of \$27,414 in the mail from the IRS—this represented 100% of all overpayments of money withheld as Federal Income Tax from my paychecks from my company.

It's been 5 months. No check has come. Nor was there any more news from the IRS until January 13, 2014, when they sent a scary CP504 Notice of Intent to levy, seeking the \$5000 civil penalty (for which they have never yet shown an administrative or legal basis) plus interest. A month later, they followed up with a Letter 1058, a Final Notice of Deficiency and Notice of Intent to Levy, seeking to get this \$5000 from me that I don't owe.

Then, on March 4th, I received a Letter 3219 with the same Form 4549 where they intend to Levy to get the \$20,000 they think I owe them based on supposed “wages” that I never received.

I have replied to the Final Notice of Intent to Levy, requesting a Due Process Hearing, and I have made a pre-emptive strike to inform the company for which I work of the misleading tactics of the IRS regarding the 668-W scam where they try to trick private-sector companies into handing over worker’s pay—just in case my company gets a notice from the IRS to steal my pay from future paychecks.

I have taken all of my money out of the bank to prevent unlawful seizure as well. If the IRS would only obey the law and obey their own administrative procedures, then a great deal of productive time would not be wasted and I wouldn’t be getting any of this annoying harrassment. I have also initiated a couple of congressional inquiries via my local congressman and a senator. The IRS misrepresented the issue in an interim response to my congressman in order to smear me, saying I was questioning the validity of the law; however, I promptly provided a letter correcting the error, showing my dispute was not at all with the law, but with the facts.

The other day, when my boss asked me “Brian, is it all worth it?”, I responded, “Absolutely!”. I certainly will never knowingly lie on any future tax returns, now that I know the truth about the legal nature of my private sector earnings. I only wish I knew the truth about the income tax sooner so that I could have become part of the solution sooner, not someone complacent who is an ongoing part of the problem by funding an ever-hungrier lawless beast. And whether the IRS complies with the law and returns the approximately \$80k that they owe me or not, I will not back down from telling the truth and standing behind it to uphold the law. I will pay any taxes I truly owe, but only if I truly, lawfully owe any taxes.

It appears that the future for me will involve suing the IRS in Tax Court to attempt to get them to process my due refunds and suing my payer who stubbornly refuses to correct his erroneous information returns that have created this problem. Does anyone know any good lawyers who can help stop libel, theft by conversion, and other misdeeds of misinformed payroll departments who neither have read nor understand the internal revenue code?